



STATE OF ARIZONA

JANET NAPOLITANO
GOVERNOR

OFFICE OF THE GOVERNOR
1700 WEST WASHINGTON STREET, PHOENIX, AZ 85007

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May 8, 2007

The Honorable Timothy S. Bee
President
Arizona State Senate
1700 West Washington Street
Senate Office Building
Phoenix, Arizona 85007

Re: Senate Bill 1320: sales tax exemption; commercial photography

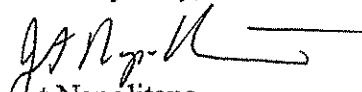
Dear President Bee:

Today I vetoed Senate Bill 1320, which would have created a statutory sales tax exemption related to commercial photography.

Of the 46 states in the country that tax gross receipts, only four exempt commercial photography. Contrary to the sponsor's assumptions, commercial photography has been subject to taxation in Arizona for decades, and the Department of Revenue has regularly opined to that effect in writing. Thus, the Department of Revenue has not changed its position. Moreover, I see no compelling reason why we should deviate from the vast majority of other states and create a different tax treatment between photographers who sell to "commercial purchasers" versus those who sell to individual purchasers.

For these and other reasons, I have vetoed Senate Bill 1320.

Yours very truly,


Janet Napolitano
Governor

JN:TAN/jm

cc: The Honorable Jim Weiers
The Honorable Barbara Leff

Passed the House April 17, 20 07

by the following vote: 50 Ayes,

9 Nays, 1 Not Voting

[Signature]
Speaker of the House

[Signature]
Chief Clerk of the House

Passed the Senate March 5, 20 07

by the following vote: 27 Ayes,

1 Nays, 2 Not Voting

[Signature]
President of the Senate

[Signature]
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

 day of , 20 ,

at o'clock M.

Secretary to the Governor

Approved this day of

 , 20 ,

at o'clock M.

Governor of Arizona

S.B. 1320

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this day of , 20 ,

at o'clock M.

Secretary of State

SENATE CONCURS IN HOUSE
AMENDMENTS AND FINAL PASSAGE

Passed the Senate May 2, 2007

by the following vote: 23 Ayes,

6 Nays, 1 Not Voting

Timothy E. Bee
President of the Senate

Charmine Billington
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

2nd day of May, 2007

at 11:05 o'clock a. M.

Wendy Ibarra
Secretary to the Governor

Approved this _____ day of

at VETO o'clock _____ M.

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 9 day of May, 2007

at 8:35 o'clock A. M.

Janice F. Brewer
Secretary of State

S.B. 1320